

**IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF OKLAHOMA**

**UNITED STATES OF AMERICA,)
)
)
Plaintiff,)
)
)
v.) Case No. **09-CR-043-SPF**
)
)
**LINDSEY KENT SPRINGER,)
OSCAR AMOS STILLEY,)
)
)
Defendants.)****

GOVERNMENT'S PROPOSED SUMMARY OF THE INDICTMENT

The United States of America, by and through its attorneys, Thomas Scott Woodward, Acting United States Attorney for the Northern District of Oklahoma, and Kenneth P. Snoke, Assistant United States Attorney, and Charles A. O'Reilly, Special Assistant United States Attorney, hereby files this Proposed Summary of Indictment. The United States and the Defendants were unable to agree on a proposed summary to present to the Court.

The Indictment charges the violation of three different statutes: Title 18, United States Code Section 371 - Conspiracy to Defraud; Title 26, United States Code Section 7201 - Tax Evasion; and Title 26, United States Code Section 7203 - Willful Failure to File a Tax Return.

In Count One, the Indictment charges that from the year 2000 to January 15, 2009, Defendants Springer and Stilley conspired to defraud the United States by working together to impede and impair the ability of the Internal Revenue Service to ascertain,

compute, assess, and collect the federal income taxes owed by Defendant Springer. The Indictment charges that Defendant Springer conspired with Defendant Stilley and others to hide the fact that Defendant Springer received income. The Indictment charges that Defendant Springer earned taxable income and utilized various means to hide this fact. These means included using the nominee name Bondage Breakers Ministry, using Defendant Stilley's attorney-client trust account to transmit funds to Defendant Springer, and using Defendant Stilley's credit card Defendant Springer's purchases for which Defendant Springer reimbursed Defendant Stilley. The Indictment alleges that the defendants took these and other steps to frustrate the efforts of the Internal Revenue Service to ascertain, compute, assess and collect federal income taxes owed by Defendant Springer, and to evade the federal income taxes owed by Defendant Springer for the years 2003 and 2005. The Indictment further alleges that Defendant Springer took affirmative steps to evade his federal income taxes with respect to the year 2000.

The elements of conspiracy to defraud as charged in Count One are: (1) the defendant agreed to defraud the United States; (2) one of the conspirators engaged in at least one overt act furthering the conspiracy's objective; (3) the defendant knew the essential objective of the conspiracy; (4) the defendant knowingly and voluntarily participated; and (5) there was interdependence among the members of the conspiracy; that is the members, in some way or manner, intended to act together for their shared mutual benefit within the scope of the conspiracy charged. Title 18, United States Code Section 371; Tenth Circuit Pattern Jury Instructions 2.19 (2005) (modified).

Defendant Springer is charged in Count Two with attempting to evade his federal income taxes for the year 2000. Defendants Springer and Stilley are charged in Counts Three and Four with attempting to evade Defendant Springer's income taxes for the years 2003 and 2005. Counts Two, Three and Four each allege a violation of Title 26, United States Code, Section 7201. Defendant Stilley is charged using the aiding and abetting statute, Title 18, United States Code, Section 2. The elements of tax evasion are: (1) a substantial income tax was due; (2) an affirmative act of tax evasion was committed by the defendant; and (3) that the defendant acted willfully. Acting willfully is defined as the "voluntary, intentional violation of a known legal duty." *Cheek v. United States*, 498 U.S. 192, 200 (1991).

Additionally, Defendant Springer is charged individually, in Counts Five and Six, with willfully failing to file his federal income tax returns for the years 2002 and 2004, in violation of Title 26, United States Code, Section 7203. The elements of willful failure to file are: (1) the defendant was a person required to file a return; (2) the defendant failed

to file at the time required by law; and (3) the failure to file was willful. *United States v. Harting*, 879 F.2d 765, 766-67 (10th Cir. 1989).

Respectfully submitted,

THOMAS SCOTT WOODWARD
ACTING UNITED STATES ATTORNEY

/s/ Kenneth P. Snoke

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CERTIFICATE OF SERVICE

I hereby certify that on the 21st day of September 2009, I electronically transmitted the foregoing document to the Clerk of Court using the ECF System for filing and transmittal of a Notice of Electronic Filing to the following ECF registrants:

Lindsey Kent Springer
Defendant

Oscar Amos Stilley
Defendant

Robert Williams
Standby Counsel assigned to Lindsey Kent Springer

Charles Robert Burton, IV
Standby Counsel assigned to Oscar Amos Stilley.

/s/ Kenneth P. Snoke
Assistant U.S. Attorney
